



State of Georgia

Doug MacGinnitie  
Commissioner

Department of Revenue

Frank O' Connell  
Director

Suite 15300  
1800 Century Boulevard  
Atlanta, Georgia 30345  
(404) 417-2100

**NOTICE**

(Notice LGSD 2011- 1)

**RE: Amendment of Rules of the Department of Revenue, Local Government Services Division:**

**TO ALL INTERESTED PERSONS AND PARTIES:**

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it is amending Chapters 560-11-6 and 560-11-11 of the Rules and Regulations of the State of Georgia by proposing to amend the following Rules:

- 560-11-6-.09, entitled "Table of Conservation Use Land Values."
- 560-11-11-.12, entitled "Table of Forest Land Protection Act Land Use Values."

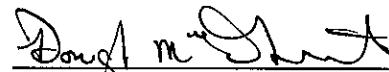
Attached with this notice are exact copies and synopses of the proposed amendment of Rules. The Rules are being amended under the authority of O.C.G.A. § 48-2-12.

The Department of Revenue shall consider the proposed amendment of the above-referenced Rules at 10:00 a.m., on Tuesday February 22, 2011 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

The Department must receive all comments regarding the proposed amendment of the above-referenced Rules from interested persons no later than 10:00 a.m. on Tuesday February 22, 2011. Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205. Electronic comments must be sent to

regcomments@dor.ga.gov. Facsimile comments must be sent to (404) 417-6651.  
Please reference "Notice Number LGSD 2011-1" on all comments.

Dated: January 19, 2011



Doug MacGinnitie  
Commissioner, Department of Revenue

**SYNOPSIS**

**RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-6  
FOREST LAND PROTECTION**

**560-11-6-.09, entitled “Table of Conservation Use Land Values.”**

- This Rule is being amended.
- This amendment is needed to reflect the new Conservation Use Values for 2011.

**RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-6  
CONSERVATION USE PROPERTY**

**560-11-6 .09 Table of Conservation Use Land Values.**

- (1) For the purpose of prescribing the current use values for conservation use land, the state shall be divided into the following 9 Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):
- (a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 676, W2 607, W3 551, W4 505, W5 464, W6 431, W7 404, W8 371, W9 338, A1 1,225, A2 1,159, A3 1,072, A4 983, A5 889, A6 795, A7 707, A8 621, A9 533;
- (b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 915, W2 828, W3 747, W4 677, W5 624, W6 586, W7 552, W8 507, W9 462, A1 1,342, A2 1,196, A3 1,066, A4 942, A5 843, A6 754, A7 676, A8 614, A9 552;
- (c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 915, W2 828, W3 747, W4 677, W5 624, W6 571, W7 481, W8 392, W9 328, A1 1,022, A2 929, A3 833, A4 738, A5 644, A6 582, A7 477, A8 400, A9 338;

- (d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 661, W2 592, W3 536, W4 492, W5 429, W6 400, W7 348, W8 301, W9 246, A1 839, A2 751, A3 689, A4 616, A5 541, A6 450, A7 390, A8 303, A9 220;
- (e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 564, W2 521, W3 479, W4 439, W5 398, W6 357, W7 314, W8 272, W9 227, A1 623, A2 542, A3 504, A4 462, A5 412, A6 351, A7 289, A8 228, A9 167;
- (f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glasecock, Jefferson, Jenkins, McDuffie, Richmond, Sereven, and Warren. Table of per acre values: W1 557, W2 512, W3 467, W4 426, W5 381, W6 337, W7 293, W8 248, W9 203, A1 705, A2 619, A3 567, A4 521, A5 462, A6 385, A7 314, A8 241, A9 170;
- (g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 597, W2 543, W3 495, W4 445, W5 393, W6 344, W7 293, W8 241, W9 192, A1 819, A2 743, A3 661, A4 575, A5 493, A6 414, A7 321, A8 245, A9 166;
- (h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooley, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 648, W2 588, W3 527, W4 467, W5 407, W6 348, W7 288, W8 228, W9 187, A1 828, A2 783, A3 707, A4 631, A5 555, A6 479, A7 371, A8 301, A9 224; (i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 656, W2 592, W3

~~536, W4-477, W5-416, W6-359, W7-299, W8-239, W9-187, A1-767, A2-740, A3-664, A4-592, A5-519, A6-445, A7-371, A8-297, A9-224.~~

#### **560-11-6-09—Table of Conservation Use Land Values.**

- (1) For the purpose of prescribing the current use values for conservation use land, the state shall be divided into the following 9 Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):
- (a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1-696, W2-625, W3-567, W4-520, W5-477, W6-443, W7-416, W8-382, W9-348, A1-1,261, A2-1,193, A3-1,104, A4-1,012, A5-915, A6-818, A7-728, A8-639, A9-548;
- (b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1-942, W2-852, W3-769, W4-697, W5-642, W6-603, W7-568, W8-522, W9-475, A1-1,382, A2-1,231, A3-1,097, A4-970, A5-868, A6-776, A7-696, A8-632, A9-568;
- (c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1-942, W2-852, W3-769, W4-697, W5-642, W6-588, W7-495, W8-403, W9-337, A1-1,052, A2-956, A3-857, A4-760, A5-663, A6-599, A7-491, A8-412, A9-348;

- (d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1-680, W2-609, W3-552, W4-506, W5-441, W6-412, W7-358, W8-310, W9-253, A1-864, A2-773, A3-709, A4-634, A5-557, A6-463, A7-401, A8-312, A9-226;
- (e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1-580, W2-536, W3-493, W4-452, W5-409, W6-367, W7-323, W8-280, W9-233, A1-641, A2-558, A3-519, A4-475, A5-424, A6-361, A7-297, A8-234, A9-172;
- (f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1-573, W2-527, W3-481, W4-438, W5-392, W6-347, W7-301, W8-255, W9-209, A1-726, A2-637, A3-584, A4-536, A5-475, A6-396, A7-323, A8-248, A9-175;
- (g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1-614, W2-559, W3-509, W4-458, W5-404, W6-354, W7-301, W8-248, W9-197, A1-843, A2-765, A3-680, A4-592, A5-507, A6-426, A7-330, A8-252, A9-170;
- (h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth.

Table of per acre values: W1-667, W2-605, W3-542, W4-481, W5-419, W6-358, W7-296, W8-234, W9-192, A1-852, A2-806, A3-728, A4-649, A5-571, A6-493, A7-382, A8-310, A9-230;

(i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1-675, W2-609, W3-552, W4-491, W5-428, W6-369, W7-307, W8-246, W9-192, A1-790, A2-762, A3-683, A4-609, A5-534, A6-458, A7-382, A8-305, A9-230.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-74, 48-5-269.

PROPOSED

**SYNOPSIS**

**RULES  
OF**

**DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-11  
CONSERVATION USE PROPERTY**

**560-11-11-.12, entitled "Table of Forest Land Protection Act Land Use Values."**

- This Rule is being amended.
- This amendment is needed to reflect the new Table of Forest Land Protection Act Land Use Values.

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-11  
CONSERVATION USE PROPERTY

~~560-11-11-.12 Table of Forest Land Protection Act Land Use Values.~~

- (1) For the purpose of prescribing the current use values for conservation use land, the state shall be divided into the following 9 Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):
- (a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 676, W2 607, W3 551, W4 505, W5 464, W6 431, W7 404, W8 371, W9 338;
- (b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 915, W2 828, W3 747, W4 677, W5 624, W6 586, W7 552, W8 507, W9 462;
- (c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 915, W2 828, W3 747, W4 677, W5 624, W6 571, W7 481, W8 392, W9 328;
- (d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 661,

~~W2 592, W3 536, W4 492, W5 429, W6 400, W7 348, W8 301, W9 246;~~

(e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 564, W2 521, W3 479, W4 439, W5 398, W6 357, W7 314, W8 272, W9 227;

(f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 557, W2 512, W3 467, W4 426, W5 381, W6 337, W7 293, W8 248, W9 203;

(g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 597, W2 543, W3 495, W4 445, W5 393, W6 344, W7 293, W8 241, W9 192;

(h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, DeLoach, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 648, W2 588, W3 527, W4 467, W5 407, W6 348, W7 288, W8 228, W9 187;

(i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 656, W2 592, W3 536, W4 477, W5 416, W6 359, W7 299, W8 239, W9 187.

#### **560-11-11-12—Table of Forest Land Protection Act Land Use Values.**

(1) For the purpose of prescribing the current use values for conservation use land, the state shall be divided into the following 9 Forest Land Protection Act Valuation Areas

(FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

- (a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1-696, W2-625, W3-567, W4-520, W5-477, W6-443, W7-416, W8-382, W9-348;
- (b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1-942, W2-852, W3-769, W4-697, W5-642, W6-603, W7-568, W8-522, W9-475;
- (c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1-942, W2-852, W3-769, W4-697, W5-642, W6-588, W7-495, W8-403, W9-337;
- (d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1-680, W2-609, W3-552, W4-506, W5-441, W6-412, W7-358, W8-310, W9-253;
- (e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1-580, W2-536, W3-493, W4-452, W5-409, W6-367, W7-323, W8-280, W9-233;

- (f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffle, Richmond, Screven, and Warren. Table of per acre values: W1-573, W2-527, W3-481, W4-438, W5-392, W6-347, W7-301, W8-255, W9-209;
- (g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1-614, W2-559, W3-509, W4-458, W5-404, W6-354, W7-301, W8-248, W9-197;
- (h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1-667, W2-605, W3-542, W4-481, W5-419, W6-358, W7-296, W8-234, W9-192;
- (i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1-675, W2-609, W3-552, W4-491, W5-428, W6-369, W7-307, W8-246, W9-192.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-271.